

(1) Division 810-13 of the Administrative Code of the Department of Revenue This Chapter sets forth the rules to be used by the Alabama Department of Revenue in the administration of Act 91-570, passed during the 1991 regular legislative session. as codified in Section 41-1-20 of the Code of Alabama. However, Act 91-570 shall only apply to the Rules set forth in Division 810-13 until October 1, 2006. Act No. 91-570 authorizes the Department of Revenue to require certain taxpayers to make tax payments in a prescribed manner involving the electronic transfer of funds so that the funds will be immediately available to the State Treasury on the due date of payment. If there is a conflict between these rules and any other rules applicable to taxes, these rules shall govern. Subsequent to October 1, 2006 the rules set forth herein will be governed by Act 06-552, which amended Section 41-1-20 of the Code of Alabama.

(2) Act 06-522 authorizes the Department of Revenue to require certain business entities to make payments that exceed \$750 in a prescribed manner involving the electronic transfer of funds so that the funds will be immediately available to the State Treasury on the first banking day following the due date of payment. In general, payments will be required to be made electronically for business taxes listed in paragraph (3) below that are made by a corporation, partnership, limited liability entity, sole proprietorship, or other business entity. However, pursuant to the authority granted in Section 41-1-20 (b)(2)c. of the Code of Alabama, the following payments are excluded from the requirements herein and therefore the Rules of this Division will not apply and payment will be accepted via non-electronic means for:

(a) Payments made to the Collections Division,
(b) Payments made to Motor Vehicle Division,
(c) Payments made to the Investigation Division,
(d) Payments made to the Legal Division,
(e) Payments made to the Administrative Law Division,
(f) Payments made to settle taxpayer audits,
(g) Payments made for assessments, and
(h) Payments made for an invoice or any other billing notice issued by the Department.

(3) Payments for the following tax types will be subject to the EFT tax payment requirements of these rules:

<u>Fund</u>	<u>Charge</u>
<u>(a)</u>	<u>Alabama Underground & Aboveground Storage Tank Trust</u>
<u>(b)</u>	<u>Business Privilege Tax</u>
<u>(c)</u>	<u>Cellular Telecommunication Services Tax</u>
<u>(d)</u>	<u>Coal Severance Tax (State and local)</u>
<u>(e)</u>	<u>Composite Payments - K Entities</u>
<u>(f)</u>	<u>Composite Payments - S corporations</u>
<u>(g)</u>	<u>Contractor's Gross Receipts Tax</u>
<u>(h)</u>	<u>Corporation Franchise Tax and Permit Fee</u>
<u>(i)</u>	<u>Corporate Income Tax, including "S" corporations</u>

- (j) Dry Cleaning Registration Fee
- (k) Fiduciaries
- (l) Financial Institutions Excise Tax
- (m) Forest Products Severance Tax (State and local)
- (n) Freight Line Equipment Companies' Tax
- (o) Gasoline Tax (State and local)
- (p) Gasoline Tax (Aviation)
- (q) Hazardous Waste Fee
- (r) Hydro-Electric KWH Tax
- (s) Income Tax Withholding Payments
- (t) Lodgings Tax (State and local)
- (u) Lubricating Oils Tax
- (v) Medicaid Health Care Taxes
- (w) Motor Carrier Fuel Tax
- (x) Motor Carrier Mileage Tax
- (y) Motor Fuels (Diesel) Tax (State and local)
- (z) Oil and Gas Privilege Tax
- (aa) Oil and Gas Production Tax
- (bb) Pari-Mutuel Pool Tax
- (cc) Playing Cards Tax
- (dd) Registration of Securities
- (ee) Rental or Leasing of Personal Property Tax (State and local)
- (ff) Sales Tax (State and local)
- (gg) Scrap Tire Environmental Tax
- (hh) Telegraph Gross Receipts Tax
- (ii) Telephone Gross Receipts Tax
- (jj) Tobacco Tax (State and local)
- (kk) T.V.A. Electric Payments
- (ll) Uniform Severance Tax
- (mm) Use Tax (State and local)
- (nn) Utility Excise Tax
- (oo) Utility Gross Receipts Tax
- (pp) Utility License Tax (2.2%)
- (qq) Wholesale Oil License Payments.

(4) The above referenced list of tax types is not meant to be exclusive and the Department may at a later date implement EFT tax payment requirements for other businesses taxes.

(5) The \$750 threshold payment requirement amount shall be construed to mean the amount of a single payment from a business entity for taxes, fees, or other obligations.

(6) Local business entity taxes listed in paragraph (3) above, regardless of the amount, that are collected or administered by the Department shall be paid electronically when the corresponding state tax is subject to paragraph (2) above.

(7) If there is a conflict between these rules and any other rules applicable to taxes, these rules shall govern.

Authority: ~~Act No. 91-570~~—Act 06-522, as codified in Section 40-1-20, Code of Alabama 1975

History: Filed with LRS September 19, 1991, effective January 10, 1992.